

# VAT

compliance & advisory services

# LITTLEJOHN

## About Littlejohn

Littlejohn is an independent top 30 firm of chartered accountants and business advisors based in London's Canary Wharf.

We are one of the largest single office practices in the UK and provide a full range of accountancy, tax and financial services to UK and overseas based clients.

## Our VAT team

Littlejohn's VAT team provides a comprehensive range of compliance and specialist advisory services covering all aspects of VAT.

We act for SMEs, the insurance industry and the property and education sectors as well as charities, the not-for-profit sector and individuals.

We draw on the expertise of our own international association, IGAF Polaris International, to advise businesses outside of the UK.

Strong relationships, substantial partner involvement, honest answers and intelligent solutions from a dynamic team of accountants and advisers. *We work with you to deliver the best for your business.*

1 Westferry Circus,  
Canary Wharf,  
London E14 4HD  
T 020 7516 2200  
F 020 7516 2400  
DX 42660 Isle of Dogs  
[www.littlejohnllp.com](http://www.littlejohnllp.com)



## Contact the VAT team:

### Bob Jones

Indirect Tax Partner  
DD 020 7516 2295  
M 07815748034  
E [rjones@littlejohnllp.com](mailto:rjones@littlejohnllp.com)

### Luigi Lungarella

Indirect Tax Manager  
DD 020 7516 2228  
M 07776290195  
E [llungarella@littlejohnllp.com](mailto:llungarella@littlejohnllp.com)

## VAT compliance & advisory services

VAT is an extremely complex and ever-changing tax and can be costly in terms of penalties, interest and administration if you get it wrong. Littlejohn's VAT team has almost 50 years' combined experience in VAT and associated aspects such as import and export taxes. We offer you a bespoke service tailored to your needs, to look after your VAT compliance requirements and provide timely planning and advice.

VAT advisory – We can provide advice on all aspects of VAT both in the UK and the rest of EU, drawing on the expertise of our associates as necessary.

VAT compliance - Littlejohn's VAT team offers a fixed price VAT registration service for UK, EU, US and other businesses worldwide needing to register in the UK. We provide a VAT return preparation and filing service tailored to your needs. Our VAT team can also help with recovering VAT incurred in other EU member states.

VAT planning – We can advise you on streamlining your VAT accounting procedures to maximise input tax recovery, legitimately minimise VAT payable and reduce compliance costs. We can provide on-site health checks to minimise your risk and identify opportunities to reduce costs and maximise savings. We can also provide bespoke training for your staff.

Negotiations with HMRC – We can review and check the accuracy of assessments raised by HMRC, negotiate with HMRC and represent you in any formal appeals if required.

Our VAT team has considerable experience of all aspects of VAT including land and property, insurance, other financial services, business/non-business issues and international services.

### How we have helped our clients

A major insurance group relocated to new premises and incurred significant fit-out costs, a major proportion of which were carried out on the landlord's behalf. The insurer incorrectly processed all the VAT incurred on the fit-out costs through its own partial exemption method, restricting recovery. Littlejohn advised on the correct treatment resulting in HMRC agreeing a repayment of over £750,000.

A grant funded trade development organisation had, on advice from its own auditors, treated a source of grant income as a contract for services and charged VAT to the funding body that the body could not recover. The funding was finite so it was treated as VAT inclusive. Littlejohn advised that the income was in the nature of a grant and negotiated a refund of £600,000 to be used in further delivery of the funded activity.

A performing arts charity was assessed by HMRC for VAT on the grounds that part of its activity was non-business grant funded. The assessment was sufficiently significant to threaten the existence of the charity. Littlejohn was able to obtain HMRC's agreement that the activity was business in nature and overturn the assessment.

Littlejohn advised an independent school on the implications of a change in the VAT liability of certain sporting activities and its impact on the school's partial exemption position resulting in a refund in excess of £60,000.

A US corporation, providing internet-based services, imported high value IT equipment into the EU, paying VAT at import. The freight agent handling the importation submitted incorrect importer details meaning the US corporation was unable to recover the VAT it had paid. Littlejohn was able to correct the position retrospectively and obtain a refund of VAT totalling over £50,000.

A major US pharmaceutical company was looking to expand its operations in the EU. Littlejohn advised on the VAT structure across Europe, product importation issues, and VAT and statistical reporting requirements in several EU member states, as well as providing accounting support and systems advice.

### Our VAT services at a glance

- VAT registration and return preparation/filing
- VAT health checks
- VAT planning
- HMRC registration
- VAT training programmes
- Recovering foreign VAT
- Recovering UK VAT on behalf of overseas businesses
- Negotiating with HMRC on your behalf
- Specialist consultancy services.